Buchanan Ingersoll & Rooney PC Attorneys & Government Relations Professionals

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November 28, 2006

VIA ELECTRONIC MAIL AND REGULAR MAIL

John K. Lyons, Esq. Skadden, Arps, Slate, Meagher& Flom LLP 333 W. Wacker Drive Chicago, IL 60606

Re:

In re: Delphi Corporation, et al. (the "Debtors")

Chapter 11 Case 05-44481 (RDD)

Dear Mr. Lyons:

We represent ATEL Leasing Corporation ("ATEL") as agent for: (i) Eireann II, a division of ATEL Transetlantic Investors, Inc. ("ATI"), (ii) CAI-UBK Equipment, a division of ATI, (iii) CAI-ALJ Equipment, a division of ATI, (iv) II Bu de Mexico S.A. de C.V., and (v) Eireann III, a division of ATEL Transatlantic Investors II, Inc. (collectively, the "Lessors") in connection with the above-referenced Chapter 11 Cases.

Debtors' former owner, General Motors Corporation ("GMC") entered into (i) that certain Master Lease Agreement, dated as of August 19, 1997, ("MLA-American Finance"), with American Finance Group, Inc. ("American Finance"), and (ii) that certain Master Lease Agreement, dated as of May 1, 1995, ("MLA-First American") with First American Capital Management Group, Inc. ("First American"). Pursuant to the MLA-American Finance and MLA-First American master lease agreements, GMC entered into numerous Equipment Schedules (the Equipment Schedules, as they incorporate by reference all of the terms and conditions of the two Master Lease Agreements described herein, are hereinafter known as the "Leases"), regarding certain equipment, all with related equipment, attachments and accessories as set forth in the Leases (the "Equipment').

Pursuant to one or more assignments, the Debtors were assigned GMC's interests as Lessee under the Leases. Pursuant to various other assignments, the interests of American Finance and First American, as Lessors under their respective Leases, were assigned to one of the Lessors, with ATEL acting as agent for the Lessors.

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Please be advised that the Debtors have failed to perform their obligations under the Leases, by among other thing, failing to pay post-petition rents due thereunder, as required under section 365(d)(5) of title 11 of the United States Code, as amended (the "Bankruptcy Code"). Accordingly, ATEL, on behalf of the Lessors, demands that the Debtors immediately meet their obligations under the Leases.

In the event, the Debtors fail to make the post-petition rent payments due under the Leases on or before December 8, 2006, ATEL hereby reserves its rights and remedies, including, its rights to move for an order compelling the assumption or rejection of the Leases and/or adequate protection for the use of the Equipment.

Ver√trùly ypurs

Susan P. Persichilli

Enclosure

cc:

Lisa Diaz, Esq.

ATEL Leasing Corporation

¹ Attached is a Schedule of the Leases together with the post-petition and pre-petitions amounts due thereunder.

		Post-Petition	Amount Due	3	•	,	•	•	1	•	,	171.95	144.91	144.91	667.26	27001	20.617	10,450	Ι.	1.870.00	1,870.00	1,870.00	1,692.72	1,692.72	832.29	277.43	554.86	277.43	554.86	303.98	505.98	425.35	850.70	788.29	177.47	177.47	188.27	188.27	644.37	644.37	75 779	644.37	644.37	644.37	644.37	644.37		632.08
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			InvDue	8,745.96	8,745.96	5,452.70	5,452.69	5,452.69	8,860.00	5,835.00	9,275.00	171.95	144.91	144.91	667.26	97.799	219.02	1 474 30	55 109	430.10	1,870.00	1,870.00	554.86	554.86	554.86	277.43	554.86	277.43	554.86	202.98	505.98	425.35	850.70	788.29	177.47	177.47	43.30	188.27	644.37	544.37	75 443	644.37	644.37	644.37	644.37	644.37	983.06	632.08
			InvAmt	8,745.96			5,452.69		8,860.00	5,835.00	9,275.00					l		3 474 30				L								505.00				788.29						644.37					644.37			632.08
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et# Invoice No. Inv	0 870000427	0 870000427		0 870000430								0 870000430				0 870000433	0 870000433	0 870000433	0 870000433					0 870000433	0 870000433		1_	0 870000436				0 870000436	\perp	_	0 870000436	L	0 870000439	0 870000439		_				\perp	0 870000439		L	L
Lease No. Ass	14	87GMC012341134	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMCO12341134	&7GMC012341134	87GMCO12341134	87GMC012341134	87GMC012341134	87GMC012341134	870MC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMCO12341134	£7GMC012341134	87GMCO12341134	87GMC012341134	87GMC012341134	_87GMC012341134	87GMC012341134	87GMCO12341134	870MCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	8/GMC012341134	87GMC012341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	8/GMC012341134	8/GMC012341134	87GMC012341134	87GMC012341134	87GMCO12341134	87GMCO12341134
Customer Name	GENERAL MOTORS CORPORATION	GENERAL MOTORS CURPORATION	GENERAL MOTORS CORPORATION	GENERAL MOTORS CORPORATION	GENERAL MOTORS CORPORATION	GENERAL MOTORS CORPORATION	GENERAL MOTORS CORPORATION																																									
Cust. No.			87001 C	87001	87001	37001							10078				87001	87001	87001 C					10028		Ī		87001			Ī	\$7001		T	87001	87001	87001 C	87001 C						3/001				

Posi-Petřízan	Amonat Dae	1,010.58	673.72	673.72	673.72	1,010,58	1,010.58	1,010.58	336.85	673.72	1,684.30	673.72	335.86	336.75	1,010.58	1,684,30	673.72	1,018.58	1,010.58	673.72	673.72	673.72	673.72	1,010.58	1,010.58	673.72	673.72	673.72	673.72	1,010.58	1,010.58	336.86	673.72	05.010,1	1,004.30	67.77	1010 58	17:19	1,010.58	1,684.30	673.72	336.86	673.72	1,010.58	673.72	336.75	1,010.58	673.72	1,010.58	336.86	1,010.53
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	TranCode	XTRNTMO	XTRNTMO	XTRNTMO			XTRNTMO	-		_	XIKNIMO				_	٦		XTRNTMO	XTRNIMO																																
	InvDue	1,010,58	673.72	673.72	673.72	1,010.58	1,010.58	1,010.58	336.86	673.72	1,684.30	673.72	336.86	336.75	1,010.58	1,684.30	673.72	1,010.58	1,010.58	673.72	673.72	673.72	673.72	1,010.58	1,010.58	673.72	673.72	673.72	673.72	1,010.58	1,010.58	336.86	673.72	1,684.30	37 355	673.72	1.010.58	673.72	1,010,58	1,684.30	673.72	336.86	673.72	1,010.58	673.72	336.75	1,010.58	673.72	1,010.58	355.80	1,010.58
	InvAmt	1,010.58	673.72	673.72	673.72	1,010.58	1,010.58	1,010,58	336.86	673.72	1,684.30	673.72	336.86	336.75	1,010.58	1,684.30	673.72	1,010.58	1,010.58	673.72	673.72	673.72	673.72	1,010,58	1,010.58	673.72	673.72	673.72			1,010.58	336.86	1 010 50	1,684 30			1.010.58	673.72	1,010.58	1,684.30	673.72	336.86	673.72	1,010.58	673.72	336.75	1,010.58	673.72	1,010.58	230.80	1,010.58
	InvDaeDate	3728/06	2728/06	2/28/06	2/28/06	2/28/06	2/28/06	2/28/06	2/28/06	3/28/06	3728/06	2/28/06	30/06/6	3/30/06	3/30/06	3/30/06	3/30/06	3/30/06	3/30/06	90/05/£	90/0£/£	30/06/6	30/06/€	3/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4/30/06	4730/06	4730/06	5/30/06	90/06/5	5/30/06	90/06/5	5/30/06	5/30/06	90/06/5	90/05/5	90/06/5	90/06/5	90/0£/\$	90/06/5	90/06/9	90/06/	9/30/06	90/05/9
	Invoice Date	12/27/05	13/27/05	12/27/05	12/27/05	120772765	12/27/05	13/27/05	12/27/05	12/27/05	12/27/05	12/27/05	1/26/06	1726/06	1/26/06	1/26/06	1/26/06	1726/06	1/26/06	1726/06	1/26/06	1726/06	1726/06	1726/06	31/9/10	3/6/06	3/6/06	376/06	3/6/06	3/6/06	3/6/06	3/6/86	2/0/00	SUNIC SURVE	3/6/06	3/29/06	3/29/06	3/29/06	3/29/06	3029/06	3729/06	3729/06	3/29/06	3/29/06	3/29/06	31729/06	3/29/06	4/27/06	4/27/06	4021/00	4/27/06
	Invoice No.		870000443				870000443	870000443	870000443	870000443	870000443	870008443	870009446	870000446	870000446		870000446	870000446		870000446		870000446	870000446	870000446	870000449			870000449		_	\perp		870000449		_	L	<u>_</u>	870000453	870000453	870000453	870000453	870000453	870000453	870000453		870000453				870000457	
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	Lease No.	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMC012341134	87GMCO12341134	- 87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMC01241134	87GMCO12341134																												
	Customer Name	GENERAL MOTORS CORPORATION	GENERAL MOTORS CORFORATION	GENERAL MOTORS CORPURATION	GENERAL MOTORS CORPORATION	GENERAL MOJORS CORPORATION	GENERAL MOTORS CORPORATION																																												
	Cust. No.	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	\$7001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	100/6	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	87001	10012	87001	\$7001	87001	87001	87001

Amount Dae	336.86	1,010.58	673.72	673.72	1,010,58	336.75	673.72	673.72	336.75	673.72	1,010.58	673.72	673.72	336.86	673.72	1,010.58	336.86	1,010,58	1,010.58	336.86	1,010,58	1,010.58	673.72	336.86	336.75	673.72	673.72	673.72	1,010.58	673.72	1,010,58	673.72	1,010.58	1,010.58	673.72	1,010.58	336.86	673.72	673.72	1,010,58	673.72	336.75	33.6.86	673.72
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TranCode	336.86 XTRNTMO	LOIO.SE XTRINTIMO	673.72 XTRIMTMO	673.72 XTRNTMO	58 XTRNTMO	336.75 XTRNTMO	72 XTRNTMO	673.72 XTRNTMO	336.75 XTRNTMO		S8 XTRNTMO	673.72 XTRNTMO	673.72 XTRNTMO	336.86 XTRNTMO	.72 XTRNTMO	1,010.58 XTRNTMO	336.86 XTRNTMO	1,010.58 XTRNTMO	1,010.58 XTRNTMO	336.86 XTRNTMO	1.010.58 XTRNTMO	1.010.58 XTRNTMO		336.86 XTRNTMO		673.72 XTRINTMO		72 XTRNTMO		.72 XTRNTMO					673.72 XTRNTMO	S8 XTRINTMO	336.86 XTRWIMO	673.72 XTRNTMO	.72 XTRINTMO	S8 XIRNIMO	673.72 XTRNTMO	336.75 XTRNTMO	336.86 XTRNTMO	673.72 XTRNTMO
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InvDueBate	90/05/9	90/06/9	90/06/9	90/06/9	90/06/9	90/0E/9	90/06/9	30/0E/L	1/30/06	7/30/06	90/05/L	2/30/06	7730/06	90/05/L	90/0E/L	90/0 <i>E/L</i>	90/05/L	90/06/1	20/05/1	90/06/8	90/05/8	8/30/06	8/30/06	8/30/66	8/30/06	8/30/06	8/30/06	90/0£/8	8/30/06	90/05/8	90/05/8	9/30/06	90/05/6	90/05/6	90/02/6	90/06/6	90/05/6	90/05/6	90/05/6	90/05/6	90/06/6	90/02/6	90/06/6	10/30/06
Invoice Date	4/27/06	4/27/06	4/27/06	4/27/06	4/27/06	4/27/06	4/27/06	90/13/09	6/12/06	90/21/9	90/13/06	6/12/06	90/21/9	90/21/9	90/21/9	90/21/9	90/21/9	6/12/06	90/21/9	90/82/9	90/87/9	90/87/9	90/87/9	90/87/9	6/28/06	90/87/9	90/87/9	90/87/9	90/87/9	90/87/9	90/87/9	176/06	1726/06	1726/06	7/26/06	1726/06	J0/97/L	1726/06	1726/06	1726/06	1726/06	1/26/06	30/97/1	8/28/06
Invoice No.	0 870000457	0 870000457	0 870000457	0 870000457	0 870000457	0 870000457	0 870000457	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000460	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000463	0 870000466		0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000466	0 870000469
Asset#																																					j			<i></i>				
	87GMCO123#1134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012343134	87GMCO12341134	87GMCO12341134	87GMC012341134	87GMC01234E134	87GMC012341134	87GMC012341134	87GMC01234134	87GMC012343134	87GMCO12341:134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMCO1234113#	87GMCO12341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMC012348134	87GMCO12341134	87GMCO12341134	87GMC012341134	87GMC012341134	87GMC012541134	87GMCO12341134	87GMC012341134	87GMC01Z341134	87GMC012341134	87GMC012341134	87GMCO12341134	87GMC012341134	87GMC012341134	87GMC012341134	87GMCO12341134	87GMC012341134
Customer Name	NOL			GENERAL MOTORS CORPORATION																																								
Cuet No	1-			Γ	87001 GENE	87001 GENE			87001 GENE		87001 GENE	87001 GENE	87001 GENE		87001 GENE		87001 GENE	87001 GENE		87001 GENE											87001 GENE		87001 GENE	87001 GEN	87001 GENE		87001 GENE			87001 GENE				

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Cust. Mo.	Lease No.	Assetff Invalce No.	Invoice Date	InvDueDate In	InvAmt	InvDuc Trans	TransCode Pre-Petition!		Amount Due
GENERAL MOTORS CORPORATION	87GMCO12341134	69700100213 0	90/87/8	10/30/06	336.75	336.75 XTRNTMO	MG 2		336.75
GENERAL MOTORS CORPORATION	87GMCO12341134	6) 870000±69	8/28/06	10/30/06	673.72	673.72 XTRNTMO	NG) 3		673.72
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	8/28/06	10/30/06	85.010,	1,010.58 XTRINIMO	MO 1 2		1,010.58
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000459	8/28/06	10/30/06	673.72	673.72 XTRNTMO	NG 2	-	673.72
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	90/87/8	10/30/06	673.72	673.72 XTRIVINO	E ON	1	673.72
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	8/28/06	10/30/06	336.86	336.86 XTRNTMO	MO 3	,	336.86
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	8/28/06	10/30/06	673.72	673.72 XTRNTMO	E OM		673.72
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000459	90/87/8	10/30/06	85.010,	1,010.58 XTRNTMO	E OW	,	1,010.58
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	8/28/06	10/30/06	336.86	336.86 XTRIVITMO	M0 (2	,	336.86
GENERAL MOTORS CORPORATION	87GMCO12341134	0] 870000469	8/28/06	10/30/06	,010,58	1,010.58 XTRNTMO	MO 2		1,010.58
GENERAL MOTORS CORPORATION	87GMCO12341134	0 870000469	8/28/06	10/30/06	85.010,1	1,010.58 XTRNTMO	2 000		1,010.58
GENERAL MOTORS CORPORATION	87GMCO12341135	0, 870000425	6/29/05	\$0/05/8	654.17	654.17 XTRATIMO	I OM	654.17	
GENERAL MOTORS CORPORATION	87GMC012341135	0 870000428	7/25/05	50/02/6	654.17	654.17 XTRNTMO	I OW	654.17	
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000431	8/26/05	10/30/05	654.17	654.17 XTRNTMO	MO 2	1	654.17
GENERAL MOTORS CORPORATION	87GMC012341135	0 870000434	61/28/05	11/30/05	654.17	654.17 XTRNTMO	2		654.17
GENERAL MOTURS CORPORATION	87GMC012341135	0 870000437	10/36/05	12/30/05	654.17	654.17 XTRNTMO	MO 2		654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000440	11/28/05	1/30/06	654.17	654.17 XTRNTM®	MG E	-	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000444	12/27/05	3/28/06	654.17	654.17 XTRINTMO	MO 2	, and	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000447	1/26/06	3/30/06	654.17	654.17 XTRNTMO	M0 2	,	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000450	90/9/E	4/30/06	654.17	654.17 XTRNTMO	MO 2	,	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000454	3/23/06	2/30/06	654.17	654.17 XTRNTMO	MO 2	1	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000458	4/27/06	90/06/9	654.17	654.17 XTRNTMO	MO IN	•	654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000461	9/17/06	90/0€/L	654.17	654.17 XTRNTMO	MO E		654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000464	90/82/9	8/30/06	654.17	654.17 XTRNTMO	3MG 2		654.17
GENERAL MOTORS CORPORATION	87GMC012341135	0 870000457	90/92/1	90/06/6	654.17	654.17 XTRNTMO	E OM		654.17
GENERAL MOTORS CORPORATION	87GMCO12341135	0 870000470	8/28/06	10/30/06	654.17	654.17 XTRNTMO	MO 2		654.17
							3200	109,329,81	236,697.31